



Stimati colaboratori,

**Legea nr. 223/2020 pentru simplificarea si debirocratizarea transferului de parti sociale si a varsarii capitalului social prin modificarea Legii societatilor nr. 31/1990**

In vigoare de la 05 noiembrie 2020

Legea nr. 31/1990, se modifica astfel:

- ❖ S-au eliminat limitele minime atat pentru valoarea capitalului social al unei societati cu raspundere limitata cat si pentru valoarea unei parti sociale;
- ❖ Dupa inregistrarea societatii in registrul comertului, oficiul registrului comertului transmite documentul care atesta dreptul de folosinta asupra spatiului cu destinatie de sediu social la organul fiscal din cadrul Agentiei Nationale de Administrare Fiscala in a carui circumscriptie se situeaza imobilul cu destinatie de sediu social;
- ❖ Cererea de inmatriculare a unei societati va fi insotita de dovada efectuarii varsamintelor in conditiile actului constitutiv, exceptie facand societatile cu raspundere limitata;
- ❖ Ministerul Finantelor Publice si Oficiul National al Registrului Comertului vor incheia un protocol de colaborare, in vederea transmiterii, in format electronic, a copiilor si informatiilor privind situatiile financiare anuale,

Dear collaborators,

**Law no. 223/2020 to simplify and defy the transfer of social parts and the transfer of the share capital by amending the Law on companies No. 31/1990**

In force since November 5<sup>th</sup>, 2020

Law no. 31/1990, is amended as follows:

- ❖ The minimum limits have been eliminated both for the value of the share capital of a limited liability company and for the value of a shareholding;
- ❖ After registering the company in the trade register, the trade register office sends the document certifying the right to use the space with registered office to the fiscal authority within the National Agency for Tax Administration in whose constituency the building with registered office is located;
- ❖ The application for registration of the company will be accompanied by the proof of making the payments under the conditions of the constitutive act, except for the limited liability companies;
- ❖ The Ministry of Public Finance and the National Office of the Trade Register will conclude a collaboration protocol, in order to transmit, in electronic format, the copies and information on the annual financial statements, the

situațiile financiare anuale consolidate, raportul și raportul consolidat al consiliului de administrație, respectiv al directoratului, raportul cenzorilor sau raportul auditorilor financiari, precum și indicatorii economico-financiari.

- ❖ Transmiterea partilor sociale catre persoane din afara societatii este permisa numai daca a fost aprobata de asociati reprezentand cel putin trei patrimi din capitalul social, daca in actul constitutiv nu s-a prevazut o alta proportie.

consolidated annual financial statements, the report and the consolidated report of the board of directors, respectively of the directorate, the report of the auditors or the report of the financial auditors, as well as the economic-financial indicators;

- ❖ The transmission of shares to persons outside the company shall be permitted only if it has been approved by the members representing at least three-quarters of the share capital, if the constitutive act did not foresee another proportion.

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